GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Exemption of goods notified under Section 11(1) of the Act – Amendments made - Notification - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 447 Dated: 21-08-2018

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.582, Revenue (Commercial Taxes-II), 12th December, 2017
3) G.O.Ms.No.592, Revenue (Commercial Taxes-II), 12th December, 2017
4) G.O.Ms.No.595, Revenue (Commercial Taxes-II), 12th December, 2017
5) G.O.Ms.No.598, Revenue (Commercial Taxes-II), 12th December, 2017
6) G.O.Ms.No.94, Revenue (Commercial Taxes-II), 19th February, 2018

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated:23-08-2018.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby make the following further amendments to the notification issued vide G.O.Ms.No.582, Revenue (Commercial Taxes-II) Department, dated. 12th December, 2017, as subsequently amended, namely;-

2.This notification shall be deemed to have come into force with effect on and from 27th July, 2018.

AMENDMENTS

In the said notification, in the Schedule, in the TABLE, in column Nos.1,2 and 3,-

i. after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92 A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";

ii. after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93 B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";

iii. for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

"102A	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018";

iv. after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope";

v. for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";

vi. after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";

vii. after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons";

viii. after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO,
SPECIAL CHIEF SECRETARY TO GOVERNMENT.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc. //FORWARDED:: BY ORDER //

SECTION OFFICER